

120 Howard Street, Room 760  
San Francisco, CA 94105



**Classification Appeal Decision  
Under Section 5112 of Title 5, U.S. Code**

<b>Appellant:</b>	[appellant's name]
<b>Position:</b>	Appraiser GS-1171-12
<b>Organization:</b>	U.S. Department of the Treasury Internal Revenue Service [appellant's activity]
<b>Decision:</b>	Appraiser GS-1171-12
<b>OPM Decision Number:</b>	C-1171-12-01

Signed by Denis J. Whitebook

DENIS J. WHITEBOOK  
CLASSIFICATION APPEALS OFFICER

December 13, 1996

DATE

As provided in section 511.612 of title 5, Code of Federal Regulations, this decision is mandatory and binding on all administrative, certifying, payroll, disbursing, and accounting officials of the government. The agency is responsible for reviewing its classification decisions for identical, similar, or related positions to ensure consistency with this decision. There is no right of further appeal. This decision is subject to discretionary review only under conditions and time limits specified in the Introduction to the Position Classification Standards, appendix 4, section G (address provided in appendix 4, section H).

**Decision sent to:**

[appellant's name and address]

[name and address of appellant's servicing  
personnel officer]

Director of Personnel Policy  
U.S. Department of the Treasury  
Room 4164-ANX  
Washington, D.C. 20220

## **Introduction**

On August 2, 1996, the San Francisco Oversight Division of the U.S. Office of Personnel Management (OPM) received a classification appeal from [the appellant]. His position is currently classified as Appraiser GS-1171-12. However, he believes the classification should be Appraiser, GS-1171-13. He works in the [appellant's activity in the Internal Revenue Service (IRS), Department of the Treasury]. We have accepted and decided his appeal under 5 U.S. Code 5112.

## **General issues**

The appellant believes that the standard for the Appraising Series, GS-1171 is inadequate. However, the adequacy of grade-level criteria in OPM standards is not appealable (section 511.607 of title 5, Code of Federal Regulations). The appellant also believes that the GS-1171 occupation should be in the professional category instead of the administrative one. This issue is not appealable. By law, we must classify positions solely by comparing their current duties, responsibilities, and the qualifications required by the position to OPM standards and guidelines (5 U.S. Code 5106, 5107, and 5112). Efforts to change the category or the classification criteria for the appraiser occupation should be addressed to the Office of Classification in OPM.

Although the adequacy of classification criteria is not appealable, a brief description of the standards development process may be helpful. Pages 2-4 of *The Classifier's Handbook* explain that the process begins with the identification of an occupation and a request to agencies for background information. After reviewing this information, a standards writer will visit many different locations recommended by agencies to gather information from employees and supervisors about the work, and interview managers and personnel specialists who identify problems and issues concerning the occupation. Representatives of unions and professional groups provide information on their own special point of view. After a comprehensive analysis of all the material collected during the fact-finding stage, a draft standard is written. This draft standard is released to agencies and any interested parties for review, test application, and comment. After reviewing all comments and making any changes necessary, the standard is finalized and released to agencies for application. These occupational studies are aimed at developing the most suitable set of grade-evaluation criteria for each occupation. These criteria clearly describe the occupation and depict the various levels of difficulty and responsibility so they can be understood and consistently applied by managers, supervisors, or personnel specialists. Enough background information is provided in the standard to ensure that positions are classified to the correct series and grade level whether they are applied by a manager, supervisor, or personnel specialist. The standard is designed to provide the best criteria for analyzing and classifying the essential characteristics of a position. The Factor Evaluation System (FES) format is most often used for standards for General Schedule work.

The appellant compares his position to several GS-13 engineering positions. As noted above, we are required by law to classify positions solely by comparing their current duties and responsibilities to OPM standards and guidelines. Since comparison to standards is the exclusive method for classifying positions, we cannot compare the appellant's position to others as a basis for deciding his appeal.

Like OPM, the appellant's agency must classify positions based on comparison to OPM standards and guidelines. However, the agency also has primary responsibility for ensuring that its positions are classified consistently with OPM appeal decisions. If the appellant considers his position so similar to others that they all warrant the same classification, he may pursue the matter by writing to his personnel office. In doing so, he should specify the precise organizational location, classification, duties, and responsibilities of the positions in question. If the positions are found to be basically the same as his, the agency must correct their classification to be consistent with this appeal decision. Otherwise, the agency should explain to him the differences between his position and the others.

The appellant asks us to conduct a desk audit of his position. We conduct audits only when the material of record does not provide enough reliable information to allow us to make a sound classification decision. In this case, we find that the record does furnish enough such information.

The appellant makes various statements about his agency and its evaluation of his position. In adjudicating this appeal, our only concern is to make our own independent decision on the proper classification of his position. By law, we must make that decision solely by comparing his current duties and responsibilities to OPM standards and guidelines. Therefore, we have considered the appellant's statements only insofar as they are relevant to making that comparison.

The appellant mentions his personal qualifications, including an MBA and completing all requirements for MAI designation. Qualifications are considered in classifying positions. However, these are qualifications required to perform current duties and responsibilities, not qualifications that appellants personally possess. Therefore, we could not consider the appellant's personal qualifications, except insofar as they were required to perform his current duties and responsibilities. To the extent that they were needed for this purpose, we carefully considered them along with all other information furnished by the appellant and his agency.

### **Position information**

The purpose of the appellant's position is to perform work in appraising or reviewing the appraisals of real property or property interests. About 80-90 percent of the appellant's assignments are from estate and gift tax cases. Typically, the appellant reviews an appraisal prepared by the taxpayer's appraiser to ensure that the appraisal reflects the fair market value for a property.

The appellant does not believe that his official position description (PD), which is a standard PD, is accurate and the agency believes that it is. Page 14 of *Introduction to the Position Classification Standards* explains that a position description is a statement of the major duties, responsibilities, and supervisory relationships of a given position. The description should include enough information so that proper classification can be made when the description is supplemented by other information about the organization's structure, mission, and procedures. The standard PD was developed in 1981. The 1972 standard used to classify it was superseded in November 1992 by the standard for the Appraising Series, GS-1171. The 1992 standard refers, for example, to certain work characteristics as factors to be considered in the classification. It would be helpful if the standard is

reviewed and the official position description revised to include information on these characteristics. Although the PD did not contain sufficient information about these characteristics, the appellant and his agency provided sufficient additional details about the appellant's duties and responsibilities and how he performs them to properly classify his position.

### **Series, title, and standard**

The appellant's position is properly classified to the Appraising Series, GS-1171, and titled Appraiser. Neither the appellant nor the agency disagrees.

The appellant's position is properly classified by comparison to the GS-1171 standard, which is written in the Factor Evaluation System (FES) format. The appellant believes that the standard is inadequate. We explained earlier that the adequacy of the standard is not appealable.

The appellant has expressed concerns about equity and the FES format. Title 5, U.S. Code, states that positions shall be classified based on the duties and responsibilities assigned and the qualifications required to do the work. Each General Schedule grade level is defined in 5 U.S. Code 5104. These grade level definitions are the foundation upon which the position classification standards are built. The law requires OPM to define Federal occupations, establish official titles, and describe the grades of various levels of work consistent with grade level definitions provided in law. Agencies are required to classify positions consistent with OPM criteria and guidance to ensure equity. OPM developed a point factor job evaluation method called the Factor Evaluation System (FES) which is used to evaluate most General Schedule work. The backbone of the FES system is the FES Primary Standard which serves as the framework for all classification standards written in the FES format. The Primary Standard describes the basic levels for each of the nine factors in broad conceptual terms and establishes the point value for each factor level. The factor levels in FES classification standards relate to the same factor level concepts in the Primary Standard. Therefore, grade alignment is assured among occupations and across organizational lines. The development of classification standards is an extensive and complex activity which we described earlier. (See *The Classifier's Handbook*, pages 1-2, 7, and 10 and *Introduction to the Position Classification Standards*, page 5.)

The appellant asked what percentage of time must be spent on work at a certain grade level to be classified to that grade level. Page 23 of the *Introduction to the Position Classification Standards* explains that in most instances, the highest level work assigned to and performed by the employee for the majority of the time (i.e., over 50 percent) is grade determining. When the highest level of work is a smaller portion of the job, it may be grade controlling only if (1) the work is officially assigned to the position on a regular and continuing basis, (2) it is significant and substantial part of the overall position (i.e., occupying at least 25 percent of the employee's time), and (3) the higher level knowledge and skills needed to perform the work would be required in recruiting for the position if it became vacant.

## **Grade determination**

The GS-1171 standard uses the Factor Evaluation System (FES), which employs nine factors. Under the FES, each factor level description in a standard describes the minimum characteristics needed to receive credit for the described level. Therefore, if a position fails to meet the criteria in a factor level description in any significant aspect, it must be credited at a lower level. Conversely, the position may exceed those criteria in some aspects and still not be credited at a higher level. Only the specific point values for the selected factor level can be credited.

The factor level descriptions under the nine factors are interrelated. For instance, the definitions and illustrations of property characteristics under Factor 1 carry over to subsequent factors. Level 1-7 describes *complex* characteristics and Level 1-8 describes *extremely complex or highly controversial* characteristics. These terms are used in subsequent factors and they have the same meaning as they do under Factor 1.

Our evaluation with respect to the nine FES factors follows.

### *Factor 1, Knowledge required by the position -- Level 1-7 -- 1250 points*

Factor 1 measures the nature and extent of information or facts that a worker must understand to do acceptable work, e.g., steps, procedures, practices, rules, policies, theories, principles, and concepts, and the nature and extent of the skills needed to apply this knowledge. To be used as a basis for selecting a level under this factor, a knowledge must be required and applied. The agency evaluated this factor at Level 1-7 and the appellant believes his position meets Level 1-8.

- At Level 1-6, the work requires skill in interpreting *established* appraisal standards and real estate, tax, and environmental regulations, and analyzing property data using the basic valuation approaches. Employees use this knowledge and skill to appraise properties where boundaries, ownership, use, and other *characteristics are clear*. Employees use knowledge of property data sources to research, gather, and interpret *readily available information*.
- At Level 1-7, employees use knowledge of a *wide range* of appraisal *concepts, principles, and practices* to appraise and/or review the appraisals of properties with complex characteristics and to analyze complicated valuation problems. These *complex characteristics* may include resolving value problems for properties with limited comparable sales, multiple or questionable ownerships, numerous encumbrances (e.g., easements and rights of way that conflict with the proposed uses), various possible highest and best uses that may be entirely different than the current use, unusual physical constraints, sensitive environmental concerns, partial takings whose use will have a negative impact on the remainder of the property, and other equivalent characteristics. Employees use this knowledge to devise strategies and plans for resolving property value problems; modify, adapt, or depart from established appraisal techniques and procedures; or assess, select, and make use of appraisal precedents.

Employees use data gathering skill and ingenuity to locate *information that is not readily available*.

Employees use appraising knowledge and skill to analyze and interpret the effects of *unstable social, economic, and political trends* on property uses and values. Such trends include changing market conditions, zoning problems, and conflicting public and private interests. They also use knowledge of advanced financing techniques and complicated tax, real estate, and environmental laws and regulations to determine their effect on property values.

- At Level 1-8, employees apply a *mastery* of appraisal *concepts, principles, and methodologies*. They function as technical authorities requiring the application of *new theories and standards* to appraisal problems or assignments --
  - not susceptible to treatment by accepted and established appraisal procedures;
  - for which no accepted or established appraisal procedures exist; or
  - where conflicts exist between policy and program objectives.

For example, employees use their knowledge and technical expertise to appraise and/or review the appraisals of a *broad range of properties with extremely complex characteristics similar to* those of a military base or a large forest with a *variety of diverse, and often conflicting, recreational, mining, timber, commercial, industrial, or residential uses*.

Following are examples of work performed by the appellant.

-- The appellant explains that he reviewed a taxpayer's appraiser's appraisal of a charitable contribution of leftover development land to the adjoining city. The property was mostly steep hillsides with slide areas, gullies and ravines, and a flat portion that could have accommodated limited development. An interview with the city planner and examination of the property file revealed that the voters of the community placed a strict moratorium on development of the site and the general attitude towards development was hostile. The \$3,500,000 appraisal had serious flaws relating to fair market conditions, highest and best use analysis, the appropriate use of comparable sales, and the development of a value conclusion. Further investigation found a taxpayer memorandum acknowledging the fact that the site was not saleable. The case was settled with a net adjustment of \$1,500,000.

-- The taxpayer paid \$7,500,000 for a property on San Francisco's Union Square and claimed \$6,000,000 as improvement or depreciable and \$1,500,000 as land value. The taxpayer claimed upscale improvements and a facade placed in a facade preservation program as the reason for valuing the building so high. The best way to estimate improvement value is to subtract land value from total value. There were no appropriate land sales. The appellant used a cost approach supported by data showing the effect of high rents due to location on land value. He showed how the subject warranted a \$1,120 per square foot land value differential versus inferior adjoining property with an address on a lesser street. The appellant's analysis led to a \$3,500,000 adjustment to building value. The appellant also valued a Sutter Street property owned by the same taxpayer behind the Union Square property.

The examples exceed Level 1-6 where the information is readily available and the work requires knowledge of commonly applied appraisal practices. These examples have the types of complex characteristics described at Level 1-7. For instance, he valued property with limited comparable sales and modified, adapted, or departed from established appraisal techniques and procedures. The land donation case reflects that he considered social, economic, and political trends such as changing market conditions and conflicting public and private interests as described at Level 1-7. The record also reflects that the appellant's cases have included the following characteristics: determining the value of property with encumbrances such as high voltage lines running through it or a railroad track next to it; determining the value of property with environmental concerns, e.g., dairy farms with manure pits, diseased plants or trees, or the presence of asbestos; determining the value of a taxpayer's fractional interest in a property; determining the value of the copyrighted name *Ponderosa Ranch* on the property; etc. The appellant obtains information from Federal, State, and local governments, e.g., local planning departments provide information on use restrictions, zoning, easements, etc.; county recorder's and assessor's offices provide deeds and titles information. He uses the State sales database DAMAR for comparable sales data. However, the official PD and other information in the record indicate that the data is not always available. This work does not reflect that the appellant was required to apply new theories and standards as described at Level 1-8 where the appraisal assignments are not susceptible to treatment by accepted and established appraisal procedures or there are no accepted or established appraisal procedures. The record does not show that the appellant appraised or reviewed appraisals of a broad range of properties with a variety of diverse, and often conflicting, recreational, mining, timber, commercial, industrial, or residential uses as described on page 13 of the GS-1171 standard.

The appellant states that he is a technical authority, he was frequently referred to for real estate valuation matters, and he specifically asked to review all real estate valuation cases to determine how best to handle and submitted a beneficial suggestion for agency appraiser review prior to hiring an outside contractor. The appellant's position is located in [his organization]. A technical authority is generally located at a regional or national level and the purpose of the position is to apply new theories and standards to appraisal problems identified by appraisers, supervisors, or managers as not susceptible to accepted and established procedures or for which no accepted or established appraisal procedures exist. The record reflects that in difficult situations the supervisor may request technical advice from the National Office. We cannot consider the appellant's request to be assigned a study in classifying a position. We may only consider work that is performed on a regular and recurring basis (page 16 of *Introduction to the Standards*). An employee beneficial suggestion cannot be considered in the classification of a position for the same reason. However, employee suggestions are recognized through an awards program.

The knowledge level described in the appellant's draft GS-13 PD does not meet Level 1-8. For instance, the draft GS-13 PD requires the knowledge and skill to write job specifications and requirements for outside fee appraisals, review fee appraisers' qualifications, and select the fee appraiser. This knowledge level is specifically described in the fifth indented paragraph under Level 1-7 on page 11 of the GS-1171 standard.



This factor is evaluated at Level 1-7 and 1250 points are credited.

*Factor 2, Supervisory controls -- Level 2-4 -- 450 points*

This factor covers the nature and extent of direct or indirect controls exercised by the supervisor, the employee's responsibility, and the review of completed work. The agency evaluated this factor at Level 2-4 and the appellant believes it should be evaluated at Level 2-5.

- At Level 2-4, the supervisor sets overall objectives and identifies the resources available. Employees and supervisors, in consultation, develop the deadlines, projects, and work to be done such as ways to appraise or review the appraisals of properties with complicated or unusual characteristics.

Employees plan and carry out the assignment, resolve conflicts that arise, coordinate the work with others, and interpret policy on own initiative in terms of established objectives. The employees keep supervisors informed of progress and potentially controversial matters.

Review appraisers or supervisors review the work for overall feasibility, compatibility with other appraisals, and effectiveness in meeting program goals and requirements. Supervisors oversee the work of review appraisers to ensure they use review plans and procedures effectively to fulfill review objectives and requirements and accomplish appraisal program goals.

- At Level 2-5, supervisors provide administrative direction with assignments in terms of broadly defined missions or functions.

Employees plan, design, and carry out appraisal review programs, projects, and studies. They may also independently prepare extremely complex or highly controversial appraisals.

Supervisors consider the work technically authoritative and normally accept results without change. They evaluate recommendations for new projects and alterations of objectives for such considerations as availability of funds and other resources, broad program goals, or national priorities. Review appraisers or supervisors review extremely complex or highly controversial appraisals for their impact on policies, conflicts with legal premises, and whether the processes used or conclusions made set precedents.

The appellant is assigned individual appraisal cases by his supervisor. About 80-90 percent of the cases emanate from estate and gift tax cases. Typically the appraisal packages he reviews are prepared by the taxpayer's appraiser; however, a fair number of cases come with no appraisal. The appellant works with the Federal attorneys, Revenue Agents, and Revenue Officers requesting the appraisals to determine the deadline, whether the taxpayer's appraisal is fair, or to explain flaws in the appraisals reviewed. Most appraisals must be done in less than a year as the statute of limitations must be met. About 10-20 percent of the work requires that he produce a rough estimate within 2-3

hours. The appellant's supervisor indicates that he expects to be kept informed of all problems on a case. If the situation arises, the supervisor will make the final call on handling difficult situations. The supervisor said that in situations involving policy interpretation, either the RA manager, Estate and Gift manager, or he will make a determination. The District Counsel attorneys may be asked to make rulings or interpretations or an advisory request may be sent to the National Office. The supervisor reviews completed appraisals from the taxpayer's perspective to identify any weaknesses because the appraisals are used to negotiate with the taxpayer. Reviews occur on a monthly basis to ensure procedures and approaches are reasonable and supportable. The supervisor indicated that he relies on the appellant to make sound valuation determinations.

The supervisory controls over the appellant's position do meet Level 2-4 criteria. The overall objectives and resources for the appraisal work performed by the appellant are established and the appellant works within them. Deadlines for rough estimates are established since they must be done within 2-3 hours. He works with Federal attorneys, Revenue Agents (RA's), and Revenue Officers (RO's), in consultation, to develop the deadlines; however, appraisals must be done before the statute of limitation expires on the tax case. He discusses appraisals of properties with complicated or unusual characteristics (i.e., Level 1-7 complex characteristics as discussed on pages 10-12 of the GS-1171 standard and under Factor 1 above) with Federal attorneys, RA's, and RO's. The appellant works independently as described at Level 2-4 and his supervisor expects to be kept informed of problems or controversial matters. The supervisor's review is comparable to Level 2-4 as the appellant's work is reviewed for overall feasibility, compatibility, and effectiveness and to ensure procedures and approaches are reasonable and supportable.

The appellant's position does not meet Level 2-5 criteria since he receives more than just administrative direction (e.g., the supervisor expects to make the final call in controversial matters). He is not responsible for *programs, projects, and studies* and he does not independently prepare extremely complex or highly controversial appraisals (i.e., appraisals with Level 1-8 extremely complex or highly controversial characteristics which are discussed on pages 13-14 of the standard and under Factor 1 above). His work is not reviewed for such considerations as availability of funds or its impact on policies as described at Level 2-5.

Factor 2 is evaluated at Level 2-4 and 450 points are credited.

*Factor 3, Guidelines -- Level 3-4 -- 450 points*

This factor covers the nature of guidelines and the judgment needed to apply them. The occupational information on page 2 explains that the appraisal process follows the requirements and standards accepted and distributed by professional appraisal organizations and the Federal government. This includes the appraisal guidelines issued by the Department of Justice for Federal land acquisitions. The agency evaluated this factor at Level 3-4 and the appellant believes it should be evaluated at Level 3-5.

- At Level 3-4, guidelines are agency policies, precedents, and appraisal standards and laws that provide a general outline of the concepts, methods, and goals of appraisal programs. Guides are of limited use and inadequately cover complex, controversial, or unusual appraisals.

Employees use initiative and ingenuity to deviate from standard appraisal processes and review procedures. They conduct research to identify and develop new sources of unusual or hard-to-obtain data, devise innovative methods and techniques for estimating the value of properties with unique and complex characteristics, and propose new or revised policies.

- At Level 3-5, guidelines are broad, nonspecific policies and objectives that require extensive interpretation, judgment, and ingenuity. Employees interpret appraisal and other related Federal and State legislation (e.g., real estate and tax laws) or agency objectives and develop specific procedures and plans to implement them. They evaluate existing appraisal and appraisal review programs and procedures for needed changes.

Employees are considered technical authorities in the development of appraisal guidelines, procedures, and programs. They use judgment and expertise to interpret policies, plans, and instructions for appraisal staffs and in preparing or reviewing extremely complex or highly controversial appraisals.

Comparable to Level 3-4, the appellant uses agency references IRM 4200 and Revenue Ruling 59-60 as well as appraisal standards established by a professional appraisal organization. These guides are of limited use and the appellant uses his initiative and ingenuity to adapt and modify standard appraisal processes to perform complex or unusual appraisals (i.e., appraisals of properties with Level 1-7 complex characteristics). For instance, the appellant modified, adapted, or departed from established appraisal procedures in order to resolve value problems where there were no comparable sales data or to determine the value of a copyrighted name.

The appellant's position does not meet Level 3-5 as his position is not responsible for interpreting appraisal and other related legislation or agency objectives to develop specific procedures and plans to implement them. The appellant has developed training plans for two trainees; however, this is not equivalent to interpreting policies, plans, and instructions for appraisal staffs. As discussed earlier, the appellant does not interpret policies to prepare or review extremely complex or highly controversial appraisals (i.e., appraisals of properties with Level 1-8 extremely complex characteristics).

This factor is evaluated at Level 3-4 and 450 points are credited.

*Factor 4, Complexity -- Level 4-5 -- 325 points*

This factor covers the nature, number, variety, and intricacy of tasks, steps, processes, or methods in the work performed; the difficulty in identifying what needs to be done; and the difficulty and originality involved in performing the work.

- At Level 4-4, the employee performs complex appraisals (i.e., Level 1-7 appraisals). Properties are located in a variety of different market areas with changing or unstable economic or social conditions. Employees use originality in planning the scope and direction of appraisal assignments and in deciding how to extend and modify existing methods and techniques for application to complex property valuations or difficult review cases. For example, the employee may have to devise methods for locating obscure data or adjust limited or out-of-date sales comparison information. Employees may also negotiate with uncooperative sources, such as property owners to accept value estimates.
- At Level 4-5, employees appraise properties involving a broad range of unusual or controversial characteristics (i.e., Level 1-8 characteristics). They study valuation theories and concepts to identify and develop new or unique appraisal techniques or criteria for estimating value. Assignments require significant departures from established appraisal practices and procedures to plan, organize, and conduct valuation projects for properties with unusual combinations of diverse characteristics, requiring the use of highly modified appraisal techniques.

Some employees review completed property appraisals characteristic of those performed at the next lower level of complexity, i.e., Level 4-4.

The appellant's position meets Level 4-4 as he performs complex appraisals as discussed under Factor 1. The properties are located in a variety of different market areas throughout [his]District's jurisdiction. The appellant plans his appraisals, modifies or adapts established appraisal techniques to determine the fair market value of properties appraised as discussed earlier, and negotiates with taxpayers and/or their appraisers on the value of properties.

The appellant does not personally perform or review appraisals involving the broad range of controversial complexities described on page 20 under Level 4-5 or on pages 13-14 under Level 1-8. However, the record reflects that most of his cases involve reviewing an appraisal package prepared by the taxpayer's appraiser. Further, the record reflects that many of the appraisals reviewed have complex characteristics i.e., Level 4-4 and Level 1-7. Therefore, the appellant's position meets Level 4-5 since the employee reviews completed property appraisals meeting Level 4-4.

This factor is evaluated at Level 4-5 and 325 points.

*Factor 5, Scope and effect -- Level 5-4 -- 225 points*

This factor covers the relationship between the nature of the work; i.e., the purpose, breadth, and depth of the assignment, and the effect of work products or services both within and outside the organization. The agency evaluated this factor at Level 5-4 and the appellant believes it should be evaluated at Level 5-5.

- At Level 5-4, the work involves planning and completing complex valuation projects. Employees develop modified techniques to appraise and review the appraisals of properties with diverse or unusual characteristics. They may investigate a wide variety of problems and questions to provide guidance on specific appraisal standards, methods, and techniques, and to recommend new or modified policies.

Advice affects a range of agency activities, including the efficient completion of appraisal projects to meet program objectives. Modified techniques used in appraisal reports and property analysis set precedents for future valuation projects.

- At Level 5-5, the purpose of the work is to resolve critical or unusual problems for a broad range of complex appraisal projects, determine the validity and soundness of appraisal policies and programs, *and* develop policy guidance to improve appraisal methods for solving unusual valuation problems.

The work significantly affects the use of new methods, standards, and precedents by appraisers within the agency, fee appraisers, and often appraisers in other agencies. The work *also* affects the economic well-being of entire communities or market areas.

The scope and effect of the appellant's position are comparable to Level 5-4 criteria. The purpose of his position is to plan and complete complex appraisals, investigate and analyze a wide variety of appraisal problems, and modify appraisal techniques, which may become precedents, to complete the appraisals. His completed work also affects the accomplishment of program objectives, agency revenues, and the economic well-being of taxpayers.

The appellant's position does not meet Level 5-5 criteria. His work does not involve resolving critical or unusual problems for a broad range of complex appraisal projects (i.e., Level 1-8), evaluating appraisal policies and programs, *and* developing appraisal policy. His work does not affect the use of new methods, standards, and precedents by appraisers within and outside the agency. Further, his work does not affect the economic well-being of entire communities or market areas as described at Level 5-5.

This factor is evaluated at Level 5-4 and 225 points are credited.

*Factor 6, Personal contacts & Factor 7, Purpose of contacts -- Levels 6-3/7-c -- 180 points*

Personal contacts

Factor 6 covers face-to-face contacts and telephone dialogue with persons not in the supervisory chain. The agency evaluated this factor at Level 3, the highest level described in the GS-1171 standard, and the appellant agrees.

The appellant's personal contacts include IRS attorneys, RA's, RO's; taxpayers and their representatives; and employees of other Federal agencies and State, county, and local governments. The appellant's contacts are comparable to Level 3 where, in addition to contacts within the agency, the employee's typical contacts include private sector appraisers, brokers, attorneys, property owners, lenders, tax assessors, and State and local government employees.

Purpose of contacts

The purpose of personal contacts, Factor 7, ranges from factual exchanges of information to situations involving significant and controversial issues and differing viewpoints, goals, or objectives. The agency evaluated Factor 7 at Level c and the appellant believes it should be evaluated at Level d.

- At Level c, the purpose of contacts is to influence, motivate, or question persons or groups to provide data, accept recommended values, and/or comply with policies. At this level the persons contacted may be fearful of the intent of the questions or results of the recommendations, skeptical about trusting Government employees, unwilling to provide the information, or, at times, dangerous. Employees must have the skill to establish rapport with uncooperative contacts and to approach and persuade individuals or groups to obtain the desired effect.
- At Level d, the purpose of contacts is to justify, defend, negotiate, or settle matters involving significant or controversial topics. Work at this level usually involves active participation in conferences, meetings, hearings, or presentations involving problems or issues of considerable consequence or importance. The persons contacted typically have diverse viewpoints, goals, or objectives, requiring employees to achieve a common understanding of the problem and a satisfactory solution by convincing them, arriving at a compromise, or developing suitable alternatives.

The appellant's position meets Level c. The appellant tries to get data from noncooperative taxpayers. The appellant participates with IRS attorneys, RA's, and RO's in meetings with taxpayers and their representatives to discuss differences between taxpayers' appraisals and appraisals he prepares for IRS. The appellant is responsible for explaining the strengths and weaknesses of the taxpayer appraisals to IRS staff and, in the taxpayer meetings, he explains to the taxpayer and/or his representative, how figures were derived, discusses points of difference, etc. The purpose of these

contacts is comparable to Level c where the purpose is to influence or motivate persons to provide property data and accept recommended values. Like Level c on page 24 of the GS-1171 standard, the taxpayer may be fearful of the intent of the appellant's questions, skeptical about trusting Government employees, or unwilling to provide information. The appellant must have the skill to establish rapport with uncooperative contacts and to persuade individuals to obtain the desired effect as described at Level c.

We do not believe that the appellant's position meets Level d, the highest level described, not only in the GS-1171 standard, but also in the FES Primary Standard. The FES provides a system for grading nonsupervisory positions from GS-1 to GS-15. Page 16 of *The Classifier's Handbook* contains a table illustrating how FES factors are often used in typical positions. Level d is typically assigned with Factor Levels 1-8, 2-5, 3-5, 4-5, and 5-5. Level d must be evaluated within the context of these interrelated factor levels. For example, an employee justifying or defending matters involving significant or controversial topics might be justifying or defending appraisals of a broad range of properties that affect the economic well-being of entire communities or market areas to civic or public action groups. The purpose of the appellant's contacts is not equivalent to Level d.

The appellant's contacts are evaluated at Level 6-3 and the purpose of these contacts is evaluated at Level 7-c. A total of 180 points is credited to the appellant's position based on the conversion table on page 24 of the GS-1171 standard.

*Factor 8, Physical demands -- Level 8-1 -- 5 points*

This factor is evaluated at Level 8-1 since the appellant's work is sedentary, requiring no special physical demands, and it may involve some walking, standing, bending, or carrying light items. Neither the agency nor the appellant disagrees.

*Factor 9, Work environment -- Level 9-1 -- 5 points*

This factor is evaluated at Level 9-1 since the appellant performs his work in office or similar settings involving everyday risks or discomforts requiring normal safety precautions; the work area has adequate light, heat, and ventilation; and the appellant may have to travel occasionally. Neither the agency nor the appellant disagrees.

*Summary*

In sum, we have evaluated the appellant's position as follows:

<b>Factor</b>	<b>Level</b>	<b>Points</b>
1. Knowledge required by the position	1-7	1250
2. Supervisory controls	2-4	450
3. Guidelines	3-4	450
4. Complexity	4-5	325
5. Scope and effect	5-4	225
6. Personal contacts	6-3	
7. Purpose of contacts	7-c	180
8. Physical demands	8-1	5
9. Work environment	9-1	<u>5</u>
Total points:		2890

The appellant's position warrants 2890 total points. Therefore, in accordance with the grade conversion table on page 7 of the GS-1171 standard, his position is properly graded at GS-12.

**Decision**

The appellant's position is properly classified as Appraiser, GS-1171-12.